

Annex 12: Social contribution

Company	Name and function of beneficiary	District/Area of the beneficiary	Type	Description of the contribution	Payment in cash/Kind (project)	Cost incurred during the year (GYD)	Adjustment	Cost incurred during the year (MGYD)	Reference of Law or contract
REPSOL EXPLORACION GUYANA, S.A.	Scholarship	Georgetown	Mandatory	Annual Scholarship to Guyanese National	Kind	14,687,013	-	14,687,013	Petroleum agreement Article 19
	National Library of Guyana	Georgetown	Voluntary	Painting of Walls and Ceiling Enclosure & Refurbishment of the Emily Murray IT Reading Room	Cash	607,100	-	607,100	
	National Library of Guyana	Georgetown	Voluntary	Donation of 2 Book Presses	Kind	347,072	-	347,072	
	National Library of Guyana	Georgetown	Voluntary	Jeopardy Competition	Cash	200,000	-	200,000	
	Office of the Presidential Advisor on Youth Empowerment	Georgetown	Voluntary	Donation of 2 Dell Multimedia Projectors	Kind	410,400	-	410,400	
	Iwokrama International Centre for Rainforest Conservation	Georgetown	Voluntary	Printing of Bird Guide Booklets	Cash	1,253,500	-	1,253,500	
	Iwokrama International Centre for Rainforest Conservation	Georgetown	Voluntary	Indigenous Heritage Culinary Class & Demonstration	Cash	340,000	-	340,000	
	Iwokrama International Centre for Rainforest Conservation	Georgetown	Voluntary	Plastic Ocean Documentary Screening	Cash	200,000	-	200,000	
	Iwokrama International Centre for Rainforest Conservation	Georgetown	Voluntary	Printing of Mammal Identification Guides	Cash	760,000	-	760,000	

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	Ministry of Telecommunications	Georgetown	Voluntary	10 Laptops - ICT Project	Kind	2,300,000	-	2,300,000	
Mid-Atlantic Oil & Gas Inc.	African Culture and development	Guyana	Voluntary	NC	cash	250,000	-	250,000	
	Mother's day	Guyana	Voluntary	NC	cash	175,872	-	175,872	
	Dilorece South (Lady Wendy)	Guyana	Voluntary	NC	cash	75,000	-	75,000	
	Guyana Football Federation	Guyana	Voluntary	NC	cash	150,000	-	150,000	
	Martin Byme (Blind Singer)	Guyana	Voluntary	NC	cash	50,000	-	50,000	
	Ptolemy Reid Rehab Centre	Guyana	Voluntary	NC	cash	100,000	-	100,000	
	Sonia Noel Foundation (Fashion week)	Guyana	Voluntary	NC	cash	100,000	-	100,000	
	T.Dookie (Scholarship)	Guyana	Voluntary	NC	cash	782,620	(782,620)	-	
Esso Exploration and Production Guyana Limited	Civil Defense Commission	Various	Mandatory	NC	Cash	10,000,000	-	10,000,000	Stabroek Petroleum Agreement Article 28.7
	Civil Defence Commission	Region 7/8	Voluntary	NC	cash				
	Cerulean Inc.	Region 2	Voluntary	NC	cash				
	Development Alternatives Inc.	Various	Voluntary	NC	cash	184,573,482	-	184,573,482	
	Intl Human Resources Dev.Co.	Various	Voluntary	NC	cash				

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	Iwokrama Intl. Centre	Region 8	Voluntary	NC	cash				
	Kanuku Mountains Community	Region 9	Voluntary	NC	cash				
	Specialist in Sustained Youth Development and Research	Various	Voluntary	NC	cash				
	University of Guyana	Various	Voluntary	NC	cash				
	Volunteer Youth Corps	Various	Voluntary	NC	cash				
	Waramuri Village Council	Region 1	Voluntary	NC	cash				
Troy Resources Guyana Inc.	STEM Guyana	NC	Voluntary	NC	Cash	496,800	-	496,800	
	EPA	NC	Voluntary	NC	Cash	100,000	-	100,000	
BOSAI Minerals Group (Guyana) Inc.	NC	NC	NC	NC	NC	4,599,510	-	4,599,510	
	Guyana Islamic Trust	NC	Voluntary	Hurricane relief	Cash	200,000	-	200,000	
	Guyana Islamic Trust	NC	Voluntary	Relief fund.	Cash	300,000	-	300,000	
	Indian Arrival Committee.	NC	Voluntary	Donation for Light Bill for the month of January 2017.	Cash	20,000	-	20,000	
Mohamed's Enterprise	Indian Arrival Committee.	NC	Voluntary	Donation towards Light bill for the month of February 2017.	Cash	20,000	-	20,000	
	Indian Arrival Committee.	NC	Voluntary	Donations towards light bill for March 2017	Cash	20,000	-	20,000	
	Indian Arrival Committee.	NC	Voluntary	Donation towards light bill for the month of April 2017	Cash	20,000	-	20,000	
	Indian Arrival Committee.	NC	Voluntary	Donation towards lighth bill for the month of May 2017	Cash	20,000	-	20,000	

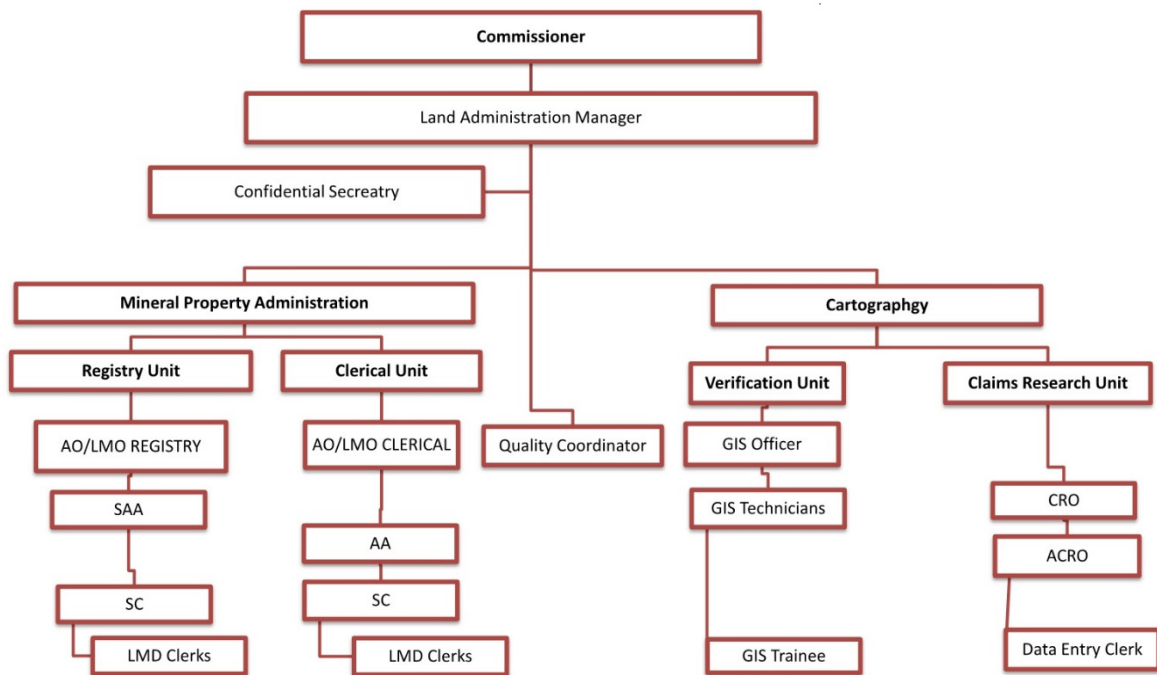
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	Indian Arrival Committee.	NC	Voluntary	Donation towards Light bill for the month of June 2017	Cash	20,000	-	20,000	
	Indian Arrival Committee.	NC	Voluntary	Donation towards light bill for July 2017	Cash	20,000	-	20,000	
	Indian Arrival Committee.	NC	Voluntary	Light Bill for August 2017	Cash	20,000	-	20,000	
	Indian Arrival Committee.	NC	Voluntary	Donation towards light bill for the month of September 2017	Cash	20,000	-	20,000	
	Indian Arrival Committee.	NC	Voluntary	Doantion for October 2017 Light bill	Cash	20,000	-	20,000	
	Indian Arrival Committee.	NC	Voluntary	GPL Contribution	Cash	20,000	-	20,000	
	Khadamaatul Khairaat Inc	NC	Voluntary	NC	Cash	3,248,000	-	3,248,000	
	P.N.C.R.	NC	Voluntary	dontation for Fun day and sports in linden	Cash	1,000,000	-	1,000,000	
	PNCR	NC	Voluntary	NC	Cash	1,000,000	-	1,000,000	
	Shaheed Boys & Girls Orphanage	NC	Voluntary	NC	Cash	1,000,000	-	1,000,000	
	Shaheed Boys & Girls Orphanage	NC	Voluntary	Donation	Cash	40,000	-	40,000	
Pure Diamond Inc.	East Ruimveldt Sec. School	East Ruimveldt	Voluntary	Contribution towards payment project	Cash	10,000	-	10,000	
CGX Resources Inc.	Institute of Applied Science & Technology [IAST]	NC	Voluntary	Cost of 300 "Rupununi Essence" Solid Soap (150) and Liquid Soap (150) - Christmas Gifts	Cash	600,000	-	600,000	

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	Institute of Applied Science & Technology [IAST]	NC	Voluntary	Cash payment for Gift Paper & Gift Bags	Cash	26,100	-	26,100	
	Guyana Manufacturing & Services Assoc. Ltd. (GMSA)	NC	Voluntary	Contribution to GMSA towards Business Dinner @ Savannah Suite, Pegasus Hotel d/d March 10, 2017 - 2 Tickets	Cash	20,000	-	20,000	
	Guyana Oil & Gas Association Inc. [GOGA]	NC	Voluntary	Fees for 2017 Conference and Exhibition - 2 Local Individuals - Tarachandra Khelawan & Suresh Narine d/d Mar 26 to 28, 2017	Cash	63,900	-	63,900	
	Bernice Mansell Foundation	NC	Voluntary	5 Tickets for Mother's Day Luncheon d/d May 14, 2017	Cash	25,000	-	25,000	
	DDL Foundation (Education Trust)	NC	Voluntary	2 Tickets for Fund Raising Event d/d May 24, 2017	Cash	16,000	-	16,000	
	Guyenterprise	NC	Voluntary	Donation for Sponsorship to St. John Association of Guyana	Cash	20,000	-	20,000	
	CPL OPCO (Guyana) Inc.	NC	Voluntary	Cost of Private Booth for CPL - 15 seats @ the Guyana National Stadium d/d August 17th, 19th, 20th and 22nd, 2017	Cash	1,612,500	-	1,612,500	
	Distribution Services Limited	NC	Voluntary	Cost of Beverages for 2017 CPL Cricket d/d August 17, 19, 20 & 22, 2017	Cash	280,506	-	280,506	
	Hilton Restaurant	NC	Voluntary	Cash payment for Food (Chinese)- 2017 CPL Cricket d/d August 17, 2017	Cash	41,000	-	41,000	
	Padma's Creole Cuisine	NC	Voluntary	Cash payment for Food (Dhal Puri & Curry)- 2017 CPL Cricket d/d August 17, 19, 20 & 22, 2017	Cash	54,300	-	54,300	
	Survival Supermarket	NC	Voluntary	Cash payment for Food Plastic Plates & Bowls - 2017 CPL Cricket d/d August 17, 19, 20 & 22, 2017	Cash	4,460	-	4,460	

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	Distribution Services Limited	NC	Voluntary	Cash payment for Food Pepper Sauce - 2017 CPL Cricket d/d August 17, 19, 20 & 22, 2017	Cash	386	-	386	
	Dawn Clarke	NC	Voluntary	Cash payment for Food (Cassava Pone & Conkee) - 2017 CPL Cricket d/d August 19, 2017	Cash	3,680	-	3,680	
	Maharaja Palace	NC	Voluntary	Cash payment for Food (Tandoori Chicken, Naan) - 2017 CPL Cricket d/d August 20, 2017	Cash	46,300	-	46,300	
	Island Style Café & Juice Bar	NC	Voluntary	Cash payment for Food (Jerk Chicken, Bob Marley Plantains) - 2017 CPL Cricket d/d August 22, 2017	Cash	39,000	-	39,000	
	M&M Investments Inc.	NC	Voluntary	Cash payment for Food (Doubles) - 2017 CPL Cricket d/d August 22, 2017	Cash	3,600	-	3,600	
	N&S Mattai & Co.	NC	Voluntary	Cash payment for Food Boxes, Condiments & Water - 2017 CPL Cricket d/d August 22, 2017	Cash	10,293	-	10,293	
	Massy Stores	NC	Voluntary	Cash payment for Food Plastic Cups, Paper Napkins - 2017 CPL Cricket d/d August 17, 19, 20 & 22, 2017	Cash	2,177	-	2,177	
	Colin Wood	NC	Voluntary	Cash payment for Waitress Services, Coconut Water & Ice provided - 2017 CPL Cricket d/d August 17, 19, 20 & 22, 2017	Cash	77,700	-	77,700	
	Rupununi Essence Inc.	NC	Voluntary	Cost of 400 "Rupununi Essence" Liquid Soap (Yellow & Green) and Solid Soap	Cash	1,800,000	-	1,800,000	
	Guyana Manufacturing & Services Assoc. Ltd. (GMSA)	NC	Voluntary	Contribution to GMSA towards Business Lunch featuring Guyana Revenue Authority - Commissioner General, Godfrey Stratia "Tax Awareness, Administration and Services" @ Georgetown Club d/d September 28, 2017 - 2 Tickets	Cash	10,000	-	10,000	
	Guyana Hindu Dharmic Sabha	NC	Voluntary	Donation towards Diwali Motorcade - Essequibo Praant	Cash	100,000	-	100,000	

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	Shaleni Nauth	NC	Voluntary	Donation for Shaleni Nauth towards assistance for operation of sick Sister	Cash	80,000	-	80,000	
	Guyana Responsible Parenthood Association [GRPA]	NC	Voluntary	Cost of 25 Tickets for Fundraising Curry Lunch at Georgetown Cricket Club d/d November 25, 2017	Cash	37,500	-	37,500	
	Guyana Manufacturing and Services Assoc. [GMSA]	NC	Voluntary	Contribution for 2 tickets towards Annual Presentation of Awards & Dinner (APAD) @ Pegasus Hotel d/d December 8, 2017	Cash	20,000	-	20,000	
	Guyana Telephone & Telegraph Co. Ltd.	NC	Voluntary	Internet Fees for Providence Primary School - January to December, 2017	Cash	71,988	-	71,988	
				Total		234,642,759	(782,620)	233,860,139	

Annex 13: Organizational chart of the Land Management Division in GGMC



Source: Land Management Division in GGMC - Standard Operating Procedures

Annex 14: Details Forestry exports by product 2017-2016

Tariff Code	Description	2,017			2,016			Variance		Variance %	
		Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Value (GYD)	Qty (%)	Value (%)
TIMBER AND PLYWOOD											
4402100000	Wood charcoal, whether or not agglomerated, of bamboo.	38,358		2,333,450	8,000	-	890,015	30,358	1,443,435	379%	162%
4402900000	Wood charcoal (including shell or nut charcoal), other than of bamboo, whether or not agglomerated.	624,642		48,867,520	713,906	-	51,792,055	(89,264)	(2,924,535)	-13%	-6%
4403101000	Wood in the rough, whether or not stripped or bark or sapwood, or roughly squared, treated with paint, stains, creosote or other preservatives, of coniferous species.	300,000	175	5,815,942	-	-	-	300,000	5,815,942	100%	100%
4403109000	Wood in the rough, whether or not stripped or bark or sapwood, or roughly squared, treated with paint, stains, creosote or other preservatives, of other non-coniferous species.	5,194,462	3,579	144,036,138	2,955,326	1,972	75,076,170	2,239,136	68,959,968	76%	92%
4403200000	Wood of coniferous species, in the rough (whether or not stripped of bark or sapwood) or roughly squared, but not treated with paint, stains or other preservatives.	690,000	281	26,812,310	1,419,586	1,128	112,983,424	(729,586)	(86,171,114)	-51%	-76%

Tariff Code	Description	2,017			2,016			Variance		Variance %	
		Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Value (GYD)	Qty (%)	Value (%)
4403991000	Wood of greenheart, in the rough (whether or not stripped of bark or sapwood) or roughly squared, but not treated with paint, stains or other preservatives.	341,452	295	26,403,600	64,924	68	5,952,569	276,528	20,451,031	426%	344%
4403999000	Other wood not elsewhere specified or included, in the rough whether or not stripped of bark or sapwood) or roughly squared, but not treated with paint, stains or other preservatives.	59,469,514	389,939	1,337,660,383	14,915,109	23,349	400,833,058	44,554,405	936,827,325	299%	234%
4404101000	Coniferous split poles, piles, pickets, stakes and sticks, pointed but not sawn lengthwise.	99,213		5,176,893	453,806	-	19,216,756	(354,593)	(14,039,863)	-78%	-73%
4404109000	Coniferous hoopwood; coniferous wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking -sticks, umbrellas, tool handles or the like; coniferous chipwood and the like.	127,731,043		42,368,685	757,715	-	45,981,787	126,973,327	(3,613,102)	16757%	-8%
4404201000	Split poles of greenheart; piles, pickets, stakes and sticks, pointed but not sawn lengthwise, of greenheart.	8,558,186		509,853,040	8,928,480	-	584,886,258	(370,294)	(75,033,218)	-4%	-13%
4404202000	Split poles of non-coniferous woods (other of greenheart); piles, pickets, stakes and sticks, pointed but not sawn lengthwise, of non-coniferous woods (other than greenheart).	1,292,237		54,025,971	14,807,112	-	714,128,022	(13,514,875)	(660,102,051)	-91%	-92%

Tariff Code	Description	2,017			2,016			Variance		Variance %	
		Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Value (GYD)	Qty (%)	Value (%)
4404209000	Non-coniferous hoopwood (other than greenheart); non-coniferous wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; etc	58,400,883		1,796,610,399	598,391,091	-	1,638,276,441	(539,990,208)	158,333,957	-90%	10%
4407109000	Coniferous woods (other than pitch-pine), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	50,017	36	6,927,414	293,466	4,530	44,287,653	(243,449)	(37,360,239)	-83%	-84%
4407291000	Caribbean cedar (cedrela odorata), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	33,748	1,235	3,885,934	17	25	5,279,206	33,731	(1,393,272)	194301%	-26%
4407292000	Greenheart, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	159,040,847	80,076	1,442,523,122	155,053,741	55,815	1,735,068,337	3,987,105	(292,545,216)	3%	-17%
4407293000	Mora, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	1,650,734	4,232	163,102,932	497,891	2,963	53,608,951	1,152,842	109,493,981	232%	204%
4407299000	Abura, Acajou d' Afrique, Afrormoia, Ako, Andiroba, Anigre, Avodire, Azobe, etc., sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	3,179,439	41,307	302,474,002	4,236,492	448,618	522,349,812	(1,057,053)	(219,875,810)	-25%	-42%

Tariff Code	Description	2,017			2,016			Variance		Variance %	
		Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Value (GYD)	Qty (%)	Value (%)
4407990000	Other wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	424,978	864	80,459,332	1,368,660	11,515	115,514,268	(943,683)	(35,054,935)	-69%	-30%
4409109000	Coniferous woods other than pitch-pine (incl strips & friezies for parquet flooring, nt assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded oar the like)...or end-jointed	44,068	935	6,281,510	740,056	807	99,561,679	(695,988)	(93,280,169)	-94%	-94%
4409292000	Greenheart (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends etc	825,404	11,912,697	231,846,829	1,616,778	37,796	317,840,040	(791,373)	(85,993,211)	-49%	-27%
4409294000	Mora (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, etc	18,159	23,919	7,674,996	47,735	47	7,451,193	(29,576)	223,803	-62%	3%
4409299000	Non-coniferous woods (other than bamboo, Caribbean cedar, greenheart, mahagony or mora) (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-joint etc	159,773,856	34,145,613	2,034,535,621	722,237,600	76,328	1,410,698,877	(562,463,744)	623,836,744	-78%	44%

Tariff Code	Description	2,017			2,016			Variance		Variance %	
		Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Value (GYD)	Qty (%)	Value (%)
4412310000	Other plywood,consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, with at least one outer ply of tropical wood specified in Subheading, Note 1 to this Chapter (SITC 247.5)	295,738	762,810	44,461,858	489,790	724,803	68,837,529	(194,052)	(24,375,671)	-40%	-35%
4412320000	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, with at least one outer ply of non-coniferous wood (other than those of SITC 634.311).	1,110,934	1,155,226	155,220,461	663,682	907	95,311,349	447,252	59,909,112	67%	63%
4412390000	Other plywood not elsewhere specified or included, consisting solely of sheets of wood (other than bamboo),each ply not exceeding 6 mm thickness.	287,907	3,027	49,183,104	-	-	-	287,907	49,183,104	100%	100%
4412990000	Other veneered panels and similar laminated wood, not elsewhere specified or included.	94,234	702	35,254,713	633,944	960	90,212,687	(539,710)	(54,957,975)	-85%	-61%
4413000000	Densified wood, in blocks, plates, strips or profile shapes.	24,361		413,000	31,960	-	309,750	(7,599)	103,250	-24%	33%
4403499000	Wood of Abura, Acajou d' Afique, etc.,in rough (whether or not stripped of bark or sapwood) or roughly squared, but not treated with paint, stains or other preservatives.	-	-	-	16,580	19	3,268,276	(16,580)	(3,268,276)	-100%	-100%
4406900000	Railway or tramway sleepers (cross-ties) of wood, impregnated.	-	-	-	446,201	420	46,281,813	(446,201)	(46,281,813)	-100%	-100%

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		Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Value (GYD)	Qty (%)	Value (%)
4407210000	Mahogany (swietenia spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	-	-	-	27,500	31	6,057,884	(27,500)	(6,057,884)	-100%	-100%
4407220000	Virola, Imbuia and balsa, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	-	-	-	1,144	440	14,657,133	(1,144)	(14,657,133)	-100%	-100%
4407270000	Sapelli, sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end-jointed, of a thickness exceeding 6 mm.	-	-	-	2,600	101	5,027,618	(2,600)	(5,027,618)	-100%	-100%
4407930000	Maple (Acer spp), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	-	-	-	18,000	21	4,647,283	(18,000)	(4,647,283)	-100%	-100%
4408101000	Veneer sheets and sheets for plywood, of coniferous woods.	-	-	-	21,521	320	2,080,000	(21,521)	(2,080,000)	-100%	-100%
4412100000	Plywood, veneered panels and similar laminated wood, of bamboo	-	-	-	96,179	130	13,779,956	(96,179)	(13,779,956)	-100%	-100%
Total Timber and Plywood exports		589,594,414	48,526,945	8,564,209,159	1,531,956,594	1,393,112	8,312,147,850	(942,362,180)	252,061,309	-62%	0%
WOODEN PRODUCTS											
4414000000	Wooden frames for paintings, photographs, mirrors or similar objects	10		12,390	-	-	-	10	12,390	100%	100%
4415100000	Cases, boxes, crates, drums and similar packings, cable-drums, of wood.	5,885	33	26,047,941	-	-	-	5,885	26,047,941	100%	100%
4415200000	Pallets, box pallets and other load boards of wood; pallet collars of wood.	103	8	199,314	-	-	-	103	199,314	100%	100%

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4417003000	Broom or brush bodies, of wood.	150	25	7,500	-	-	-	150	7,500	100%	100%
4418100000	Windows, French-windows and their frames, of wood.	17,616		9,688,710	5,156	-	2,088,615	12,460	7,600,095	242%	364%
4418200000	Doors and their frames and thresholds, of wood.	25,700		18,970,274	42,364	-	22,512,980	(16,664)	(3,542,706)	-39%	-16%
4418400000	Shuttering for concrete constructional work, of wood.	890		4,288,788	22,000	-	274,232	(21,110)	4,014,556	-96%	1464%
4418501000	Shingles, of wood.	3,084,945	92,876	638,765,476	1,429,225	23,164	368,334,205	1,655,720	270,431,271	116%	73%
4418600000	Posts and beams, of wood.	72,048		10,040,856	92,867	-	18,086,654	(20,819)	(8,045,798)	-22%	-44%
4418791000	Parquet panels, of wood.	4,285		193,080	-	-	-	4,285	193,080	100%	100%
4418909000	Other builders' joinery and carpentry of wood, not elsewhere specified or included.	4,618		1,794,688	2,212	-	648,036	2,406	1,146,652	109%	177%
4419000000	Tableware and kitchenware, of wood	4,496		1,258,420	19,000	-	3,723,957	(14,504)	(2,465,537)	-76%	-66%
4420101000	Wall plaques, of wood.	88		31,380	40	-	38,366	48	(6,986)	120%	-18%
4420109000	Statuettes and other ornaments (other than wall plaques), of wood	842		1,505,460	564	-	70,290	278	1,435,170	49%	2042%
4420909000	Caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94 (SITC Div 82).	431		123,310	223	-	68,500	208	54,810	93%	80%
4421100000	Clothes hangers, of wood.	5		12,000	17	-	16,000	(12)	(4,000)	-71%	-25%
4421909000	Other articles of wood, not elsewhere specified or included.	10,191		1,401,355	625	-	268,975	9,566	1,132,380	1531%	421%
4416009000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves, other than casks, barrels and puncheons, of oak.	-	-	-	1,890	-	185,850	(1,890)	(185,850)	-100%	-100%

Tariff Code	Description	2,017			2,016			Variance		Variance %	
		Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Qty 2. (m3)	Value (G\$)	Qty (kg)	Value (GYD)	Qty (%)	Value (%)
4418799000	Other assembled flooring panels, of wood, not elsewhere specified or included.	-	-	-	1,609	-	952,200	(1,609)	(952,200)	-100%	-100%
4421903000	Letters, figures, moulding patterns, templates; paving blocks of wood; trellises and fencing panels, of wood; venetian and other blinds, of wood; labels for horticulture, of wood; dowel pins, of wood.	-	-	-	127	-	70,005	(127)	(70,005)	-100%	-100%
Total Wooden exports		3,232,302	92,942	714,340,942	1,617,918	23,164	417,338,865	1,614,383	297,002,077	100%	71%
Total Forestry export		592,826,716	48,619,887	9,278,550,101	1,533,574,512	1,416,276	8,729,486,715	(940,747,796)	549,063,386	-61%	6%

Annex 15: Details Fishery exports by product 2017-2016

Tariff Code	Product	2017		2016		Variance		Variance %	
		Qty (kg)	Value (GYD)	Qty (kg)	Value (GYD)	Qty (kg)	Value (GYD)	Qty (%)	Value (%)
301109000	Live ornamental fish, other than for breeding.	13,390	1,553,343	3,756	2,075,852	9,634	-522,508	256%	-25%
301910000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), live.	350	206,250	2,000	3,180,100	-1,650	-2,973,850	-83%	-94%
302110000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), fresh or chilled.	250	165,000	16,025	5,125,000	-15,775	-4,960,000	-98%	-97%
302290000	Flat fish, excluding livers and roes, other halibut, plaice or sole, fresh or chilled.	1,050	275,000	79,285	16,547,140	-78,235	-16,272,140	-99%	-98%
302641000	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), for processing, fresh or chilled.	45,900	30,358,598	0	0	45,900	30,358,598	100%	100%
302650000	Dogfish and other sharks, fresh or chilled.	14,138	14,038,750	0	0	14,138	14,038,750	100%	100%
302670000	Swordfish (Xiphias gladius), fresh or chilled.	44,090	100,152,000	0	0	44,090	100,152,000	100%	100%
302691000	Alewives, saithe, pollock, and hake, for processing, fresh or chilled.	29,000	11,279,030	0	0	29,000	11,279,030	100%	100%
302692000	Snapper, croaker, grouper, dolphin, banga mary and sea trout, fresh or chilled.	11,067,121	5,601,038,094	6,802,773	4,191,331,938	4,264,347	1,409,706,156	63%	34%
302699000	Fish, excluding livers and roes, other than salmonidae, flat fish, tunas, skipjack or stripe-bellied bonito, herrings, cod, sardines, sardinella, bristlings or sprats, haddock, coalfish, mackerel, etc, fresh or chilled.	406,454	270,016,805	406,994	283,898,311	-540	-13,881,506	0%	-5%
302700000	Fish livers and roes, fresh or chilled.	64	39,419	150	62,420	-86	-23,001	-58%	-37%
303210000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), frozen.	4,000	4,786,690	20,828	22,465,065	-16,828	-17,678,375	-81%	-79%
303290000	Salmonidae, other than pacific salmon, atlantic salmon, danube salmon or trout, frozen.	117,850	18,196,335	97,918	16,510,936	19,932	1,685,400	20%	10%
303390000	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, etc), other than halibut, plaice, or sole, frozen.	1,000	225,000	0	0	1,000	225,000	100%	100%

Tariff Code	Product	2017		2016		Variance		Variance %	
		Qty (kg)	Value (GYD)	Qty (kg)	Value (GYD)	Qty (kg)	Value (GYD)	Qty (%)	Value (%)
303490000	Tunas, other than albacore or long-finned tunas, yellowfin tunas, bigeye tunas, bluefin tunas or southern bluefin tunas, frozen.	260,173	529,022,067	246,354	498,230,810	13,819	30,791,257	6%	6%
303750000	Dogfish and other sharks, frozen.	1,000	650,475	0	0	1,000	650,475	#DIV/0!	#DIV/0!
303792000	Snapper, croaker, grouper, dolphin, banga mary and sea trout, frozen.	3,134,287	2,514,663,233	743,464	535,623,733	2,390,822	1,979,039,500	322%	369%
303799000	Fish, excluding livers and roes, other than salomidae, flat fish, tunas, skipjack or stripe-bellied bonito, herrings, cad, sardines, sardinella, bristling or sprats, haddock, coalfish, mackerel, dogfish and other sharks, etc.	95,113	66,446,470	110,784	57,889,064	-15,671	8,557,406	-14%	15%
303802000	Fish roes, frozen.	45,746	26,656,386	25,935	24,940,305	19,811	1,716,081	76%	7%
304191000	Fillets of flying fish, fresh and chilled.	1,025	1,100,000	0	0	1,025	1,100,000	100%	100%
304199000	Fish fillets and other fish meat (whether or not minced), other than of swordfish or toothe fish of fillets of flying fish, fresh or chilled.	110,541	67,779,434	865,580	652,526,191	-755,039	-584,746,757	-87%	-90%
304210000	Fillets of swordfish (Xiphias gladius), frozen.	1,365	3,097,500	0	0	1,365	3,097,500	100%	100%
304299000	Fish fillets, other than swordfish, toothfish or flying fish, frozen.	224,601	173,179,904	747,587	562,785,526	-522,986	-389,605,621	-70%	-69%
304990000	Meat, other than fillets, of fish other than swordfish or toothfish, frozen.	722,560	795,506,905	2,244,654	2,018,305,641	-1,522,094	-1,222,798,736	-68%	-61%
305100000	Flours, meals and pellets of fish, fit for human consumption.	27,480	916,622,880	34,502	789,061,920	-7,022	127,560,960	-20%	16%
305200000	Livers and roes of fish, dried, smoked, salted or in brine.	82,680	245,480,870	93,456	239,024,000	-10,776	6,456,870	-12%	3%
305300000	Fish fillets, dried, salted or in brine, but not smoked.	1,654	527,875	19,431	3,292,270	-17,777	-2,764,395	-91%	-84%
305410000	Pacific salmon (Oncorhynchus nerka, oncorhynchus gorbuscha, Oncorhynchus etc, smoked including fillets.	2,000	768,000	0	0	2,000	768,000	100%	100%
305491000	Cod, mackerel and alewives, smoked, including fillets.	45	15,000	455	150,000	-410	-135,000	-90%	-90%
305499000	Fish, other than pacific salmon, atlantic salmon, danube salmon, herrings, cod, mackerel or alewives, smoked, including fillets.	372,688	176,840,175	181,257	75,048,384	191,430	101,791,791	106%	136%
305592000	Herring, alewives, saithe, pollock, haddock and hake, dried, whether or not salted but not smoked.	1,122	1,567,662	286	216,850	836	1,350,812	292%	623%
305599000	Fish, other than cod, mackerel, herring, alewives, saithe, pollock, haddock or hake, dried, whether or not salted but not smoked.	108,163	101,412,206	88,055	75,397,595	20,109	26,014,611	23%	35%
305691000	Mackerel, salted but not dried or smoked and mackerel in brine.	6,717	3,919,190	0	0	6,717	3,919,190	100%	100%

Tariff Code	Product	2017		2016		Variance		Variance %	
		Qty (kg)	Value (GYD)	Qty (kg)	Value (GYD)	Qty (kg)	Value (GYD)	Qty (%)	Value (%)
305699000	Fish, salted but not dried or smoked and fish in brine, other than herrings, cods, anchovies, mackerel, alewives, saithe, pollock, haddock or hake.	31,475	9,245,552	55,574	119,935,795	-24,099	-110,690,243	-43%	-92%
306140000	Crabs, frozen	28,250	30,268,698	32,057	28,258,547	-3,807	2,010,151	-12%	7%
306192000	Crustaceans, other than rock lobster and other sea crawfish, lobsters, shrimps, prawns, crabs or conch, frozen.	34,919	27,103,810	9,714	1,981,865	25,205	25,121,945	259%	1268%
306199000	Flours, meals and pellets of crustaceans, fit for human consumption, frozen.	609	162,600	90	24,000	519	138,600	577%	578%
306240000	Crabs, not frozen.	6,849	3,200,803	11,792	18,540,181	-4,943	-15,339,379	-42%	-83%
306299000	Other crustaceans including flours, meals and pellets of crustaceans, fit for human consumption, not frozen.	1,569	2,181,757	6,361	10,708,000	-4,792	-8,526,243	-75%	-80%
307109000	Oysters, other than for breeding or rearing.	100	30,800	0	0	100	30,800	100%	100%
307600000	Snails, other than sea snails.	669	181,500	2,840	834,595	-2,171	-653,095	-76%	-78%
307991000	Sea-eggs.	136	61,950	0	0	136	61,950	100%	100%
307999000	Other molluscs and aquatic invertebrates (other than crustaceans), incl. flours, meals & pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	3,075	34,500,988	37	4,120	3,038	34,496,868	8306%	837303%
302649000	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), other than for processing, fresh or chilled.	0	0	25,091	4,844,490	-25,091	-4,844,490	-100%	-100%
304920000	Meat, other than fillets, of toothfish (Dissostichus spp.), frozen.	0	0	1,800	1,056,000	-1,800	-1,056,000	-100%	-100%
305591000	Mackerel, dried, whether or not salted but not smoked.	0	0	7,086	5,429,700	-7,086	-5,429,700	-100%	-100%
305620000	Cod (Gadus morhua, Gadus ogac Gadus macrocephalus), salted but not dried or smoked and cod in brine.	0	0	4,950	9,050,000	-4,950	-9,050,000	-100%	-100%
306229000	Lobsters (Homarus spp.), other than live ones for breeding or rearing.	0	0	500	900,000	-500	-900,000	-100%	-100%
Total Fish		17,051,267	11,784,525,004	12,989,420	10,275,256,344	4,061,847	1,509,268,660	31%	15%
306130000	Shrimps and prawns, frozen	10,660,541	11,149,662,958	10,785,105	10,228,826,201	-124,564	920,836,757	-1%	9%
Total Shrimps		10,660,541	11,149,662,958	10,785,105	10,228,826,201	-124,564	920,836,757	-1%	9%
Total fisheries product		27,711,807	22,934,187,962	23,774,525	20,504,082,545	3,937,283	2,430,105,417	17%	12%

Annex 16: Terms of reference

1.0: Background

The Extractive Industries Transparency Initiative (EITI) is a global standard that promotes transparency and accountability in the oil, gas and mining sectors. EITI has a robust yet flexible methodology for disclosing and reconciling company payments and government revenues in implementing countries. The EITI process may be extended and adapted to meet the information needs of stakeholders.

EITI implementation has two core components:

- **Transparency:** oil, gas and mining companies disclose information about their operations, including payments to the government, and the government discloses its receipts and other relevant information on the industry. The figures are reconciled by an Independent Administrator, and published annually alongside other information about the extractive industries in accordance with the EITI Standard.
- **Accountability:** a multi-stakeholder group with representatives from government, companies and civil society is established to oversee the process and communicate the findings of the EITI reporting, and promote the integration of EITI into broader transparency efforts in that country.

The EITI Standard encourages the MSG to explore innovative approaches to extending EITI implementation to increase the comprehensiveness of EITI reporting and public understanding of revenues and encourage high standards of transparency and accountability in public life, government operations and in business. The requirements for implementing countries are set out in the EITI Standard. Additional information is available via www.eiti.org.

It is a requirement that the MSG approves the Terms of Reference for the Independent Administrator (requirement 4.9 iii), drawing on the objectives and agreed scope of the EITI as set out in the MSG's work plan. The MSG's deliberations on these matters should be in accordance with the MSG's internal governance rules and procedures (Requirement 1.4.b). The EITI requires an inclusive decision-making process throughout implementation, with each constituency being treated as a partner.

It is a requirement that the Independent Administrator be perceived by the MSG to be credible, trustworthy and technically competent (requirement 4.9.b.ii). The MSG and Independent Administrator should address any concerns regarding conflicts of interest. The EITI Report prepared by the Independent Administrator will be submitted to the MSG for approval and made publicly available in accordance with Requirement 7.1.

These Terms of Reference include "agreed upon procedures" for EITI reporting (see section 4) in accordance with EITI Requirement 4.9.b.iii. The International EITI Board had developed these procedures to promote greater consistency and reliability in EITI reporting. The EITI process should be used to complement, assess, and improve existing reporting and auditing systems. The Board recommends that the process rely as much as possible on existing procedures and institutions, so that the EITI process draws on, complements and critically evaluates existing data collection and auditing systems. In this way, the EITI process has the potential to generate important recommendations to strengthen other oversight systems.

EITI Implementation in Guyana

On the 4th May 2010 in Georgetown, Guyana, the then Prime Minister of Guyana Samuel Hinds during a meeting with EITI Regional Director Dr. Francisco Paris expressed Guyana's commitment to implement EITI. Following elections in May 2015 a new Government took office and on 17th November, 2015 Cabinet Decision gave approval for the continuation of the EITI Application Process and the establishment of a Steering Committee (Multi-Stakeholder Group). A ratio of 4:4:4 was agreed to provide for equal representation from each of the three (3) sectors; civil society, industry and government.

The Cabinet of Ministers of the Government of Guyana identified the Ministry of Natural Resources as the "Lead Agency responsible for implementing the Guyana-EITI". Minister of Natural Resources,

Hon Raphael Gregory Conwright Trotman was identified as GYEITI Champion to lead the implementation of EITI in Guyana.

On 22nd December, 2015 Minister Raphael Trotman publicly announced the new government's intention to continue Guyana's commitment to EITI implementation as he declared the commencement of a process to establish a Multi Stakeholder Group (MSG).

On 15th February 2017 the GYEITI MSG was officially launched which comprise of twelve (12) members with four (4) representatives each from civil society, industry and government. Each MSG member has a designated alternate.

In February 2017 the Government of Guyana established the GYEITI National Secretariat within the Ministry of Natural Resources and appointed a National Coordinator and a Deputy Coordinator. The Secretariat operates under the supervision of the MSG and is tasked with carrying out the day to day administrative and operational functions of GYEITI.

In August 2017 Guyana officially submitted its candidature application to the EITI International Secretariat and on the 25th October 2017, Guyana's EITI candidature application was accepted making the country the 53rd EITI implementing country.

This consultancy stems from the fact that Guyana is now an EITI implementing country and as such is required to submit its 1st EITI Report with contextual information in April 2019 to the EITI International Board for validation.

In view of the above, the overall objective of this Consultancy is to produce Guyana's EITI Report with contextual information about the extractive industry in Guyana.

2.0: OBJECTIVE OF THE CONSULTANCY

The Consultancy Team will provide Independent Administrator services in accordance with the EITI Standard. The objective of the assignment is to:

- i. Produce a scoping study to inform the MSG's decision on the scope of the 2019 EITI Report.
- ii. Produce Guyana's 1st EITI Report in 2019 in accordance with EITI Standard and section 4, below.

3.0 CHARACTERISTICS OF THE CONSULTANCY

Type of Consultancy: Locally registered and/or foreign firms (*Not for individuals*)

The task will require experienced Consultants with expertise and experience in the oil, gas and mining sectors in Guyana, expertise in accounting, auditing and financial analysis, and a track record in similar work applying international standards. Previous experience in EITI reporting is not required but would be advantageous.

Source of Funds: Ministry of Natural Resources

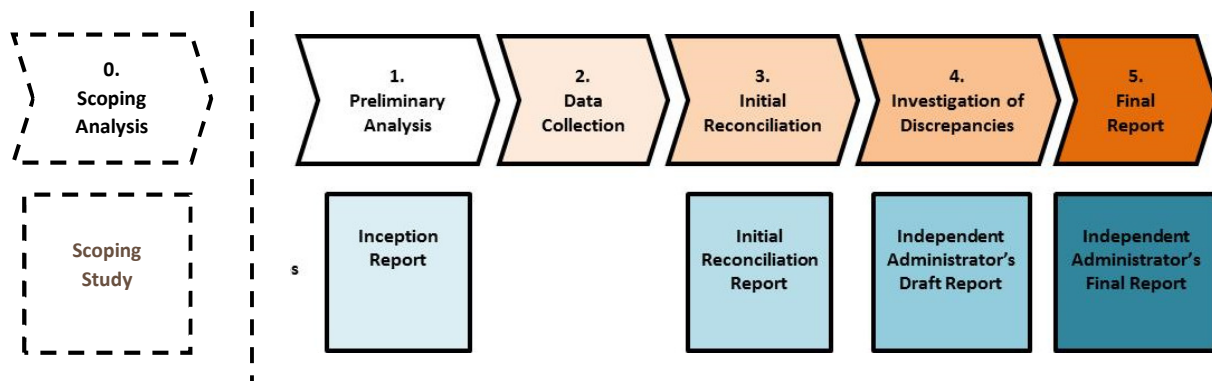
Place of work: The consultant's tasks will be undertaken at their office, interviews with personnel from the GYEITI Multi Stakeholder Group/National Secretariat/MNR will be at their workstations.

4.0 SCOPE OF THE WORK AND EXPECTED DELIVERIES

The work of the Independent Administrator has five conceptual phases (see figure 1). These phases may overlap and there may also be some iteration between the phases. EITI reporting, in the case of Guyana will be preceded by scoping work which is also to be undertaken by the Independent Administrator (phase 0 in the figure).

The Independent Administrator's responsibilities in each phase are elaborated below.

Figure 1- Overview of the EITI Reporting process and deliverables



Phase 0- Scoping and scoping study

Objective:

Scoping work aims to identify what the EITI Report should cover in order to meet the requirement of the EITI Standard. Scoping sets the basis for producing a timely, comprehensive EITI Report. It commonly involves looking at issues such as the fiscal period to be reported, the contextual information that should be part of the EITI Report, reviewing the types of assurances that are needed for ensuring that the data submitted by reporting entities is credible, determining which revenue streams from oil, gas, fisheries, forestry, quarrying, bauxite and mining are significant, and consequently which companies and Government Agencies should be required to report. It is also an opportunity for the multi-stakeholder group to consider the feasibility of extending the scope of EITI reporting beyond the minimum requirements in order to address the objectives outlined in the GYEITI work plan. Scoping may also investigate likely gaps or issues that may be particularly challenging to include in the EITI Report with a view to identify options, solutions, and recommendations for an appropriate reporting methodology for consideration by the multi-stakeholder group.

The Independent Administrator is expected to undertake the following during the scoping phase:

1. Examine the MSG's work plan in order to gain a clear understanding of the objectives and scope of Guyana's EITI implementation. The IA should also review any annual progress reports that have been produced by the MSG to see the progress made in achieving the objectives.
2. Assess to what extent information that is required in the EITI Standard, outlined in point 3, 4, and 5 below, or information that is otherwise relevant for achieving the objectives outlined in the MSG's work plan, is already publicly available. Assess the timeliness, comprehensiveness and reliability of this information and provide recommendations on how publicly available data can be improved or complemented to address the EITI requirements and the MSG's objectives.

EITI disclosure

3. The EITI Standard requires the disclosure of information about the management of the extractive industries in line with the extractive industry value chain (Requirement 2, 3, 4, 5 and 6). The Independent Administrator is expected to identify sources and disclosure options for the following information:
 - a) The legal and institutional framework, including disclosures related to the allocation of contracts and licenses (EITI Requirement 2.1-2.3);
 - b) Guyana's policy and practices on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals and any reforms underway (Requirement 2.4);
 - c) the identity of the beneficial owners of companies that bid for, operate or invest in extractive assets in Guyana (EITI Requirement 2.5);
 - d) exploration, export and production data (EITI Requirement 3);
 - e) where applicable, information about the role of state-owned companies (SOE) in the extractive sector and the financial relationships between the government and the SOE, quasi-fiscal expenditures, and government ownership in oil, gas and mining companies operating in Guyana (EITI Requirement 2.6, 4.6 and 6.2);

- f) information about revenue allocations and distribution of revenues in accordance with EITI Requirements 5;
 - g) information about the social and economic spending, and the contribution of the extractive industries to the economy (EITI Requirement 6); and,
4. Based on the assessment, the Independent Administrator should suggest a framework for EITI reporting suitable to the country's situation and in line with the EITI Standard. To inform the options and recommendations to be presented to the MSG, the Independent Administrator is expected to:
- a) assess to what extent the information set out above is available in government systems and/or corporate reports and whether it is available online and accessible and comprehensible to a significant proportion of Guyana's citizens;
 - b) assess the timeliness and reliability of the available data. If there are several public sources for the data, assess whether they are consistent;
 - c) assess whether there are barriers to disclosure and recommend how gaps in publicly available information can best be addressed. The IA should assess if there is information available in government systems that is not publicly available but could easily be published online. For example, if an online license cadastre exists but does not contain all the data required by the EITI Standard, the IA should assess to what extent any missing information can be added to the existing cadastre, including a proposal for making this information publicly available;
 - d) assess whether it is feasible to include in the EITI Report disclosure of other information about the sector that is more recent than the revenue data featured in the report;
 - e) based on the above, present a recommendation on how the information should be captured in the EITI report: whether it is sufficient to include a link to existing information in the EITI Report or whether the EITI Report should include a partial or full description of the information, what information the Independent Administrator should collect and what can be directly drawn from the source and what weaknesses and challenges should be addressed in the EITI Report;
 - f) document carefully in the scoping report all information collected, the sources, and the basis for the assessments made.
5. The IA is expected to provide the MSG with options and recommendations on how to strengthen disclosure practices on each of the points above primarily through integrating information into government and company portals and secondarily by publishing information in the EITI Report. The IA is expected to take into account the local premises (e.g. level of access to Internet) and international best practices.

EITI reconciliation

- 6. The EITI Standard requires full disclosure of government revenues from the extractive sector and disclosure of material payments made by oil, gas and mining companies (Requirement 4.1.c). The IA is expected to assess the availability and reliability of revenue and payment data and explore ways how this information can best be made available. To this end, the IA is expected to undertake a comprehensive analysis of the payments and government revenue streams related to the extractive sector, noting in particular the revenue streams that must be covered in accordance with EITI Requirement 4.1(b). The analysis should also cover revenues related to the sale of the state's share of production or other revenues collected in-kind (EITI Requirement 4.2), infrastructure provisions and other barter arrangements (4.3), transportation revenues (4.4), transactions related to state-owned enterprises (4.5), subnational payments (4.6), subnational transfers (5.2), social expenditures by extractive companies (6.1), and quasi-fiscal expenditures (6.2).
- 7. The Independent Administrator is expected to describe what revenue and payment data listed in point 6 above is publicly available either online or through other government or company sources. The IA should assess the timeliness, comprehensiveness and reliability of the data (EITI Requirement 4.8 and 4.9). Where disclosures are complete, the IA should make recommendations for how payment and revenue data can be made public through channels other than the EITI Report in accordance with EITI Requirement 7.2(c)¹. For example by embedding data into online license cadastres or including a database and/or reporting

¹ For further guidance, please refer to the Standard Terms of Reference for feasibility studies for mainstreaming EITI disclosures.

templates on government, company and/or national EITI websites. Where there are gaps in the information, the IA should make recommendations on how to address these with a view to embed EITI reporting in the future.

8. Following the analysis of revenue streams and payments, the IA is expected to:
 - a) Review cadastre and revenue data from 2016-2017 and make recommendations as to which of these tax payments and government revenues streams should be considered material, including suggesting materiality thresholds for company disclosure if appropriate (with reference to the guidance note 13 and EITI requirement 4).
 - b) Based on the proposed materiality definition (annex 1), develop a preliminary list of the companies that make material payments and should be covered in the EITI Report (EITI requirement 4.1.a). Where materiality thresholds are proposed, this should include an estimate of coverage of company payments that will be disclosed relative to total government revenues from the sector. It should also identify the total contribution of companies not required to report (i.e. those that fall below the materiality threshold), with a clear indication of the relative size of each company. (This information will inform the assessment of the comprehensiveness of the EITI Report as per Requirement 4.1)
 - c) For each company, identify where available :
 - i. Company's Tax Payer Identification Number (TIN)
 - ii. Sector and phase of operation, i.e. exploration, production, oil, gas, mining etc.
 - iii. Type of license(s) held and the license number(s).
 - iv. Investigate any other information as mandated by the MSG.
 - d) Based on the proposed materiality definition, identify which Government Agencies should be required to report. It should be noted that the government is required to disclose all revenues, regardless of the materiality (EITI Requirement 4.1.c). Thus, where materiality thresholds for company disclosures are established, a reconciliation of the company payments and government revenues in accordance with the materiality threshold would be appropriate. Any additional government revenues (i.e. from companies below the materiality threshold) would also need to be disclosed in the EITI Report as per Requirement 4.1(c).
 - e) In considering which Government Agencies should participate in the reconciliation process, the IA should identify whether sub-national Government Agencies receive direct or indirect revenues from the extractive sector in accordance with Requirement 4.6 and Requirement 5.2.
 - f) Identify any legal, regulatory, administrative or practical barriers to comprehensive disclosure, and if necessary set out options and make and recommendations for addressing these barriers (see examples on guidance note 11).

Data quality

9. In accordance with EITI Requirement 4.9 examine the audit and assurance procedures in companies and Government Agencies that are likely to participate in the EITI reporting process, including the relevant laws and regulations, any reforms that are planned or underway, and whether these procedures are in line with international standards. Review the reliability of data that is already available from public sources and recommend how reliability can be improved.
10. In accordance with EITI Requirement 4.9 propose assurances to be provided by reporting entities to the Independent Administrator.

Phase 1 - Preliminary analysis and inception report

Objective: The purpose of the inception phase is to confirm that the scope of the EITI reporting process has been clearly defined, including the reporting templates, data collection procedures, and the schedule for publishing the EITI Report. The inception report thus ensures that there is a mutual understanding between the MSG and the Independent Administrator of the scope of the EITI Report and the work to be carried out.

The Independent Administrator is expected to undertake the following tasks during the inception phase:

1.1 Review the relevant background information, including the governance arrangements and tax policies in the extractive industries, the findings from any preliminary scoping work such as the Moore Stephens Report (annex 2).

1.2 On the basis of 1.1 as applicable, produce an inception report that:

1.2.1 Includes a statement of materiality (Annex 2) confirming the MSG's decisions on the payments and revenues to be covered in the EITI Report, including:

- The definition of materiality and thresholds, (as defined by the MSG) and the resulting revenue streams to be included in accordance with Requirement 4.1(b).
- The sale of the state's share of production or other revenues collected in-kind in accordance with Requirement 4.2.
- The coverage of infrastructure provisions and barter arrangements in accordance with Requirement 4.3
- The coverage of social expenditure in accordance with Requirement 6.1.
- The coverage of transportation revenues in accordance with Requirement 4.4.
- Disclosure and reconciliation for payments to and from state owned enterprises in accordance with Requirement 4.6.
- The materiality and inclusion of direct sub-national payments in accordance with Requirement 4.5.
- The materiality and inclusion of sub-national transfers in accordance with Requirement 5.2.
- The level and type of disaggregation of the EITI Report in accordance with Requirement 4.7.
- Any other aspects as agreed by the MSG

1.2.2 Includes a statement of materiality (annex 2) confirming the MSG's decisions on the companies and Government Agencies that are required to report, including:

- The companies, including SOEs, that make material payments to the state and will be required to report in accordance with Requirement 4.1(c).
- The Government Agencies, including any SOEs and sub-national Government Agencies, that receive material payments and will be required to report in accordance with Requirement 4.1(c-d), 4.5 and 4.6.
- Any barriers to full government disclosure of total revenues received from each of the benefit streams agreed in the scope of the EITI report, including revenues that fall below agreed materiality thresholds (Requirement 4.1 (d)).

1.2.3 Based on the examination of the audit and assurance procedures in companies and Government Agencies participating in the EITI reporting process (1.2.3 above), **confirms what information participating companies and Government Agencies are required to provide to the Independent Administrator in order to assure the credibility of the data in accordance with Requirement 4.9.**

The Independent Administrator should exercise judgement and apply appropriate international professional standards in developing a procedure that provide a sufficient basis for a comprehensive and reliable EITI Report. The Independent Administrator should employ his /her professional judgement to determine the extent to which reliance can be placed on the existing controls and audit frameworks of the companies and governments. Where deemed necessary by the Independent Administrator and the multi-stakeholder group, assurances may include:

- Requesting sign-off from a senior company or government official from each reporting entity attesting that the completed reporting form is a complete and accurate record.
- Requesting a confirmation letter from the companies' external auditor that confirms that the information they have submitted is comprehensive and consistent with their audited financial statements. The MSG may decide to phase in any such procedure so that the confirmation letter may be integrated into the usual work programme of the company's auditor. Where some companies are not required by law to have an external auditor and therefore cannot provide such assurance, this should be clearly identified, and any reforms that are planned or underway should be noted.
- Where relevant and practicable, requesting that government reporting entities obtain a certification of the accuracy of the government's disclosures from their external auditor or equivalent.

The inception report should document the options considered and the rationale for the assurances to be provided.

1.2.4 Confirms the procedures for integrating and analysing non-revenue information in the EITI Report. The inception report should incorporate table 1 below, confirming the division of labour between the Independent Administrator, the MSG or other actors in compiling this data, and how the information should be sourced and attributed.

Table 1 - Non-revenue information to be provided in the EITI Report

Non-revenue information to be provided in the EITI Report	Work to be undertaken by the Independent Administrator (IA)	Work to be undertaken by the MSG/others
Legal framework and fiscal regime in accordance with EITI Requirement 2.1.	It is required of the IA to include in the report the following information: 1. Description of the legal framework and fiscal regime governing the extractive sector. Such information must include the level of fiscal devolution, a summary of the relevant laws and regulation, and information on the roles and responsibilities of the relevant government agencies; where any reform is being undertaken, ensure the report document said reform effort.	Review and approval of the report
An overview of the extractive industries, including any significant exploration activities in accordance with EITI Requirement 3.1.	It is required of the IA to include in the report the following information: 1. Overview of the extractive industries and any significant exploration activities.	Review and approval of the report
Information about the contribution of the extractive industries to the economy in accordance with EITI Requirement 6.3.	IA must collect and outline the extractive industries contribution to the economy in individual and aggregate forms.	Review and approval of the report

<p>Production and export data in accordance with EITI Requirement 3.2 and 3.3</p>	<p>The IA must customized the reporting templates as well collect production and export data for the fiscal year, which should include total production and export volume, total value of production and export by commodity and by countries of activities including information of sources of the data and how said data have been calculated. Also, liaise with other relevant ministries and agencies to collect complementary production and export data for crossing referencing, resolution and validity purposes.</p>	<p>Review and approval of the report</p>
<p>Information regarding state participation in the extractive industries in accordance with EITI Requirement 2.6 and 6.2.²</p>	<p>Information on state participation must be clearly sourced in the report</p> <p>Information on the prevailing rules and practices regarding the financial relationship and funds transfer between the government and state agencies -owned enterprises (SOEs) including retained earnings, reinvestment and third-party financing; information on the level of state ownership in companies operating in the extractive sector including those held by SOE subsidiaries and joint ventures, and provide information where there are changes in the level of ownership during the fiscal year. Ensure said information is detailed as set out in 2.6 of the Standard.</p>	<p>Review and approval of the report.</p>
<p>Information about the distribution of revenues from the extractive industries in accordance with EITI Requirement 5.1.</p>	<p>It is required of the IA to provide detailed description of the distribution of revenue from the extractive sector, indicating which industry revenues, whether cash or in kind, are recorded in the national budget, the allocation of these revenues must be explained with link provided to the relevant financial reports, include reference to the national revenue classification systems.</p>	<p>Review and approval of the report</p>
<p>Any further information requested by the MSG on revenue management and expenditures in accordance with EITI Requirement 5.3.</p>		
<p>Information about license holders in accordance with EITI Requirement 2.3³ and the allocation of licenses in accordance with EITI Requirement 2.2.⁴</p>	<p>It is required of the IA to include in the report the following information:</p> <p>Information related to the award or transfer of licenses pertaining to companies to be covered in the report for the fiscal period, within or below agreed materiality. Such information should include a description of the process for transfer or award of the license; technical and financial</p>	<p>Review and approval of the report.</p>

² Guidance Note 18: SOE participation in EITI Reporting, https://eiti.org/files/GN/Guidance_note_18_SOEs_EN.pdf

³ Guidance Note 3: Licence Registers, <https://eiti.org/guidance-notes-and-standard-terms-reference#GN3>

⁴ Guidance Note 4: Licence Allocations, <https://eiti.org/guidance-notes-and-standard-terms-reference#GN4>

	<p>criteria used; information about the recipients of the license that has been transferred/awarded; info of any non-trivial deviation from the applicable regulatory framework governing such transfer or award, and document any significant legal or practical barrier that would prevent such disclosure including any plans of the state to overcome such and the anticipated time to achieve such plan; the list of applicants and the bidding criteria, where licences were awarded through a bidding process for the given fiscal year or a link thereto when such information is already publicly available and together with the MSG offer any commentary on the effectiveness and efficiency of the licences procedure.</p> <p>Guidance on how to access information contained in a national cadaster of licenses and contracts; and where there is limitation of information in the cadaster, include in the EITI report government plans to overcome such challenge and the time it is hoped to be done. Also include a reference or link in the report to the national license cadaster and where no cadaster exist or is incomplete, discuss any gaps observed and efforts being undertaken to strengthen said systems.</p>	
<p>Any information requested by the MSG on beneficial ownership in accordance with EITI Requirement 2.5⁵</p>	<p>For the purpose of this report, the Independent Administrator should:</p> <ul style="list-style-type: none"> • Propose a definition of BO for adoption by the MSG⁶. • Propose the details to be disclosed about the identity of the beneficial owners.⁷ This should include whether the beneficial owners are politically exposed persons (PEPs), drawing on existing definitions of PEPs and asset declarations if available • Propose an approach for assuring the BO data assurance for adoption by the MSG.⁸ • Reflect The MSG’s decisions on the definition of BO, the details to be disclosed about the identity of the beneficial owners, and the data assurance process in the EITI’s model BO template.⁹ 	<p>For the purpose of this report, the MSG will:</p> <ul style="list-style-type: none"> • Consider and agree the recommendations by the IA with regards to the definition of BO, the details to be disclosed about the identity of the BO, and the approach for BO data assurance. • Provide information on the government’s policy and multi-stakeholder group’s discussion on disclosure of beneficial ownership.

⁵ Template beneficial ownership declaration, <https://eiti.org/files/Template-beneficial-ownership-declaration-form.doc>

⁶ <https://drive.google.com/open?id=0B7UljQS1EKz4SIRPZzdwrXFFRG8>

⁷ <https://drive.google.com/file/d/0B7UljQS1EKz4dEpjQ0VVdzNFcTg/view?usp=sharing>

⁸ <https://drive.google.com/open?id=0B7UljQS1EKz4ZVhjX0pKeWF3NVk>

⁹ Template beneficial ownership declaration, <https://eiti.org/files/Template-beneficial-ownership-declaration-form.doc>

	<ul style="list-style-type: none"> • Develop guidelines to reporting companies on how to identify their beneficial owners and complete the reporting template. • Distribute the BO template to the companies included in the scope of the EITI Report, collect data and follow up on any missing or incomplete submissions. • Compile the data in an open data format (xlsx or cvs)¹⁰ • Present the findings in the EITI Report, noting for each of the companies in the scope of the report: the name of the BOs of each company, details about their identity, and information about how ownership is exerted. Where legal owners have been disclosed, this should be clearly distinguished from beneficial ownership. • Provide comments on the comprehensiveness and reliability of the BO information, and present recommendations for improving beneficial ownership reporting in the future. • The IA should document existing beneficial ownership disclosure practices and policies across the mining, quarry, fisheries, bauxite, forestry, oil and gas sectors and any planned and ongoing reform. 	
<p>Any information requested by the MSG on contracts in accordance with EITI Requirement 2.4¹¹</p>	<p>It is required of the IA to include in the report the following information:</p> <p>The policy of the government (ie the relevant legal provisions, actual disclosure practices including reforms planned or underway) on disclosure of contracts and licenses that govern the exploration and exploitation of natural resources include an overview of contracts and licenses that are publicly available and a reference or link to where such info is published.</p>	<p>Review and approval of the report.</p>
<p>Any further information requested by the MSG on revenue management and expenditures in accordance with EITI Requirement 5.3.</p>		

¹⁰ An open data standard for beneficial ownership reporting is being developed. Please be in touch with the EITI International Secretariat for further information.

¹¹ Guidance Note 7: Contract Transparency, <https://eiti.org/guidance-notes-and-standard-terms-reference#GN7>

- 1.3.4 Confirms the reporting templates, as well as any procedures or provisions relating to safeguarding confidential information.** The Independent Administrator should also develop guidance to the reporting entities on how to complete the reporting entities on how to complete the reporting templates, and provide training to reporting entities.

Phase 2- Data Collection

Objective:

The purpose of the second phase of work is to collect the data for the EITI Report in accordance with the scope confirmed in the Inception Report. The MSG and GYEITI National Secretariat will provide contact details for the reporting entities and assist the Independent Administrator in ensuring that all reporting entities participate fully.

The Independent Administrator is expected to undertake the following tasks during the data collection phase:

- 2.1 Distribute the reporting templates and collect the completed forms and associated supporting documentation directly from the participating reporting entities, as well as any contextual or other information that the MSG has tasked the Independent Administrator to collect in accordance with 1.3.4 above. Where an alternative approach - e.g. where the GYEITI National Secretariat assists with data collection, or where the data is collected through an existing reporting mechanism, there should be consultations with the Independent Administrator to ensure the integrity of the information transmitted to the Independent Administrator.
- 2.2 At the direction of the MSG, the Independent Administrator will provide advice on ensuring that the request for data includes appropriate guidance to the reporting entities, and on where to seek additional information and support.
- 2.3 The Independent Administrator is mandated to contact the reporting entities directly to clarify any information gaps or discrepancies.

Phase 3 - Initial Reconciliation

Objective:

The purpose of this phase is to complete an initial compilation and reconciliation of the contextual information and revenue data with a view to identify any gaps or discrepancies to be further investigated.

- 3.1 The Independent Administrator should compile a database with the payment and revenue data provided by the reporting entities.
- 3.2 The Independent Administrator should comprehensively reconcile the information disclosed by the reporting entities, identifying any discrepancies (including offsetting discrepancies) in accordance with the agreed scope and any other gaps in the information provided (e.g. assurances).
- 3.3 The Independent Administrator should identify any discrepancies above the agreed margin of error established in agreement with the MSG

Phase 4 - Investigation of discrepancies and draft EITI Report

Objective:

The purpose of this phase is to investigate any discrepancies identified in the initial reconciliation, and to produce a draft EITI Report that compiles the contextual information, reconciles financial data and explains any discrepancies above the margin of error determined by the MSG, where

applicable.

- 4.1 The Independent Administrator should contact the reporting entities to clarify the causes of any significant discrepancies or other gaps in the reported data, and to collect additional data from the reporting entities concerned.
- 4.2 The Independent Administrator should submit a draft EITI Report to the MSG for comment that comprehensively reconciles the information disclosed by the reporting entities, identifying any discrepancies, and reports on contextual and other information requested by the MSG. The financial data should be disaggregated to the level of detail agreed by the MSG and in accordance with requirement 4.7. The draft EITI Report should:
 - a) describe the methodology adopted for the reconciliation of company payments and government revenues, and demonstrate the application of international professional standards.
 - b) include a description of all revenue streams, related materiality definitions and thresholds (Requirement 4.1).
 - c) include an assessment from the Independent Administrator on the comprehensiveness and reliability of the (financial) data presented, including an informative summary of the work performed by the Independent Administrator and the limitations of the assessment provided.
 - d) indicate the coverage of the reconciliation exercise, based on the government's disclosure of total revenues as per Requirement 4.1(d).
 - e) include an assessment of whether all companies and Government Agencies within the agreed scope of the EITI reporting process provided the requested information. Any gaps or weaknesses in reporting to the Independent Administrator must be disclosed in the EITI Report, including naming any entities that failed to comply with the agreed procedures, and an assessment of whether this is likely to have had material impact on the comprehensiveness of the report.
 - f) document whether the participating companies and Government Agencies had their financial statements audited in the financial year(s) covered by the EITI Report. Any gaps or weaknesses must be disclosed. Where audited financial statements are publicly available, it is recommended that the EITI Report advises readers on how to access this information.
 - g) include non-revenue information as per Requirement 2,3,5 and 6 and other information requested by the MSG. The contextual information should be clearly sourced in accordance with the procedures agreed by the Independent Administrator and the MSG.
 - h) The Independent Administrator is encouraged to make recommendations on strengthening the template Terms of Reference for Independent Administrator services in accordance with the EITI Standard for the attention of the EITI Board.

Phase 5 - Final EITI Report

Objective:

The purpose of this phase is to ensure that any comments by the MSG on the draft report have been considered and incorporated in the final EITI Report.

- 5.1 The Independent Administrator will submit the EITI Report upon approval to the MSG. The MSG will endorse the report prior to its publication and will oversee its publication. Where stakeholders other than the Independent Administrator decide to include additional comments in, or opinions on, the EITI Report, the authorship should be clearly indicated.
- 5.2 The Independent Administrator is mandated to produce electronic data files¹² that can be published together with the final Report, both in an open data format (xlsx or csv) online and

¹² The files can be in CSV or Excel format and should contain the tables and figures from the print report. In accordance with requirement 7.1.c, the multi-stakeholder group is required to make the EITI Report available in an open data format (xlsx or csv) online.

publicize its availability in accordance with requirement 7.1(c).

- 5.3 Following approval by the MSG, the Independent Administrator is mandated to submit summary data from the EITI Report electronically to the International Secretariat according to the standardised reporting format available from the International Secretariat¹³.
- 5.4 The Independent Administrator shall take appropriate measures to ensure that the report is comprehensible and available in an open data format (xlsx or csv) as per requirement 7.1 (c). This includes ensuring that the report has high levels of readability, legibility and usability. The MSG may wish to request that the report be edited by a professional copy-editor and/or be designed by a professional graphical designer.
- 5.5 The MSG may request that the Independent Administrator submit to the GYEITI National Secretariat all data gathered during reconciliation available, including the contact information of all institutions contacted during the reporting process.

6.0 Interviews

For the purpose of this Consultancy, the Consulting Team will conduct interviews with key personnel within the Ministry of Natural Resources such as the Minister, Permanent Secretary, National Coordinator of GYEITI and the co-chairs of the Multi Stakeholder Group of GYEITI. The Consulting Team will also interview the National Coordinator, the co-Chairs of the MSG, and any other member of GYEITI MSG. Interviews should also be conducted with industry stakeholders, civil society, government and any other Agency deemed appropriate.

7.0 Document Review

The Consultancy Team will review several documents provided by the Ministry of Natural Resources and GYEITI National Secretariat. These include but are not limited to:

- EITI Standard of 2016
- Moore Stephens Report 2015
- Mining Act 1989 and Regulations
- Petroleum (Production) Act Cap 65:05 of the Laws of Guyana
- Petroleum (Exploration and Production) Act Chapter 65:04 of the Laws of Guyana and Regulations No 5 of 1986.
- Petroleum (Production) Act Cap 92:01 (Sale and Importation) of the Laws of Guyana
- Forest Act 2009

8.0 Timeframe and Administrative Arrangements

The Consulting Team is expected to work closely with identified representative(s) of the MSG of GYEITI and the National Secretariat throughout the life of the consultancy, and will report to the MSG during the period of this assignment. The period of the assignment is one (1) year three (3) months.

Duration:

The consultancy team will submit the following deliverables as follows:

Activity	Timeline (after start date of Contract)
Phase 0: Scoping Studies	Month 2
Phase 1: Preliminary analysis	Month 4
Inception report	Month 6
Phase 2: Data collection	Month 1 to Month 6
Phase 3: Initial reconciliation	Month 7

¹³ The latest version of the summary data template can be found at: <https://eiti.org/document/eiti-summary-data-template>

Phase 4: Investigation of discrepancies	Month 9
Draft Report	Month 10
Phase 5: Final report	Month 11

9.0 Education, Experience and Skills

The consultant is obligated to submit technical and financial proposals. The nominated personnel for the assignment must include personnel listed below with the following minimum qualifications from reputable/recognized institutions.

Expertise	Qualification	Working Days
Team Leader/Principal consultant	A minimum of 15 years' experience in accounting, auditing, taxation, financial analysis and assurance services with relevant professional accounting qualifications and experience in oil and gas sector and preparing EITI Report.	120 days
Legal Officer	At least ten years' experience in the legal profession.	60 days
Financial Specialist	An expert with at least ten years' experience in accounting, auditing and financial analysis.	140 days
Field Reconciliation Auditor/Data Analysis	An expert of 5 years' experience in field auditing and data analysis	140 days
Reconciliation Manager		80 days

Annex 17: Persons contacted or involved

BDO LLP	
Tim Woodward	Partner
Ben Toorabally	Mission Director
Rached Maalej	Manager
Zied Fraoua	Senior
Oussama Barrak	Senior
Jonathan Subrian	Legal Officer
GYEITI Secretariat	
Rudy R. Jadoopat, PhD	National Coordinator
GYEITI Multi-Stakeholder Group	
Euliene Watson	Co-chairs - Government representative
Hilbert Shields	Co-chairs - Company representative
Curtis Bernard	Co-chairs - Civil Society representative
Tarachandra Balgobin	Alternate - Government representative
Wallace Ng-See-Quan	Primary member - Government representative
Gillian Pollard	Primary member - Government representative
Tamara Khan	Alternate - Government representative
Peter Dillon	Primary member - Company representative
Deonarine Ramsaroop	Primary member - Company representative
Patrick Harding	Primary member - Company representative
Allison Butters-Grant	Alternate - Company representative
Ryan Ramjit	Alternate - Company representative
Brian Gittens	Alternate - Company representative
Larry Carryl	Primary member - Civil Society representative
Gomin Comacho	Primary member - Civil Society representative
Paul Graham Atkinson	Primary member - Civil Society representative
Mike McCormack	Alternate - Civil Society representative
Vanda Radzik	Alternate - Civil Society representative
Laura George	Alternate - Civil Society representative
Ministry of Natural Resources	
Hon Raphael G.C. Trotman	Minister of Natural Resources
Joslyn McKenzie	Permanent Secretary

Department of Energy

Mark Bynoe, PhD Head of the Department of Energy

Guyana Revenue Authority

Godfrey Statia Commissioner General

Hema Khan Deputy Commissioner General

Sharon Carrington Deputy Commissioner (resp.)

Jagdish Singh Audit Manager

Luana Wyatt Manager Audit Unit - Large tax payer division

Nicole Williams Manager Ruling & Interpretation - Large tax payer

Ministry of Finance

Hector C. Butts, Ph.D. Finance Secretary

Vilas Gobin Ph.D Senior Economic and Financial Analyst

Bank of Guyana

Maurice Munro Accounts and Budget Department

Audit Office of Guyana

Deodat Sharma Auditor General

Guyana Gold Board

Eondrene Thompson General Manager

Guyana Forestry Commission

James Singh Commissioner of Forests

Pradeepa Bholanath Head, Planning and Development Division

Guyana Geology and Mines Commission

Newell Dennison Commissioner

Krishna Ramdas Senior Mining Engineer

Christopher Lynch Manager - Petroleum Division

National Insurance Scheme

Holly Greves General Manager

Fisheries Department, at Ministry of Agriculture

Denzil Roberts Chief Fisheries Office

Bureau of Statistics

Maxine Benth	Bureau of Statistics
Vanetta Mentore	Statistician - Trade

Environmental Protection Agency

Vincent Adams, PhD	Executive Director
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Companies

Joachim Vogt	Country Representative - Tullow Guyana
Dennis A. Pieters, PhD	Supervisor Engineer director - Mid Atlantic Oil & Gas Inc.
Hewley Nelson	President and Director - Mid Atlantic Oil & Gas Inc.
Tarachandra Khelawan	County Manager - CGX Resources Inc
Ayaana Jean-Baptiste, B.Sc M.Sc	CSR Manager - Guyana Goldfields INC.
Leon Roberts	CRO and CSR Field Assistant - Guyana Goldfields INC.
Peter Dillon	Commercial Manager - Exxon Mobil
Michael Cawood	Chief Executive Officer - Cataleya Energy Corporation

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